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Judge Pauley

Attorneys for Plaintiff

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

04 CV - 8270

ANDEL JEWELRY CORP.,

Plaintiff,

v.

**ALISON GEM CORP., "JOHN DOE, INC.
1" and "JOHN DOE, INC. 2",**

Defendants.

Civil Action No.:

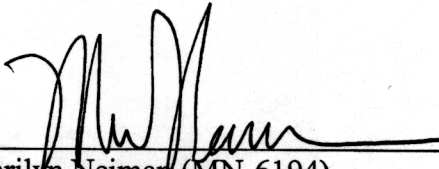


CERTIFICATION PURSUANT TO LOCAL RULE 1.9

Pursuant to Rule 1.9 of the General Rules of the Southern District of New York and to enable judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel of record for a private (non-governmental) party certifies that the following are corporate parents, subsidiaries, or affiliates of Plaintiff Andel Jewelry Corp. which are publicly held.

There are none.

DATE: October 19, 2004


Marilyn Neiman (MN-6194)
Attorney for Plaintiff
Andel Jewelry Corp.